IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Ravi B. Gopal and Norman Freeman

Appln. No : 10/771,152

Filed: February 4, 2004

Title : SYSTEM AND METHOD FOR MEASURING INTERNAL

RESISTANCE OF ELECTROCHEMICAL DEVICES

Grp./A.U. : 2838

Examiner : Samuel Berhanu

Docket No. : 9351-382

Date: August 9, 2006

Honorable Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

<u>AMENDMENT</u>

Dear Sir:

This is in response to the office action of May 9, 2006.

Remarks/Arguments begin on page 2 of this paper.